

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

327L0574

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1237 - 02/10/2005

Introduced by: Representatives Dykstra, Boomgarden, Deadrick, Haley, Hargens, Putnam, Sigdestad, Street, and Tidemann and Senators Hansen (Tom), Abdallah, Bartling, Gant, Greenfield, Hanson (Gary), and Peterson (Jim)

1 FOR AN ACT ENTITLED, An Act to reduce the fuel tax on biodiesel blend fuels for a certain
2 period of time.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-47B-4 be amended to read as follows:

5 10-47B-4. The fuel excise tax rates for the tax imposed by this chapter are as follows:

- 6 (1) Motor fuel (except ethanol blends, E85 and M85 blends, and aviation gasoline)--\$.22
7 per gallon;
- 8 (2) Special fuel (except jet fuel and biodiesel blend)--\$.22 per gallon;
- 9 (3) Ethanol blends--\$.20 per gallon;
- 10 (4) Aviation gasoline--\$.06 per gallon;
- 11 (5) Jet fuel--\$.04 per gallon;
- 12 (6) E85 and M85--\$.10 per gallon;
- 13 (7) E85 and M85 used in aircraft--\$.04 per gallon;
- 14 (8) Liquid petroleum gas--\$.20 per gallon;



1 (9) Compressed natural gas--\$.10 per gallon;

2 (10) Biodiesel blend--\$.20 per gallon.

3 Section 2. That § 10-47B-4 be amended to read as follows:

4 10-47B-4. The fuel excise tax rates for the tax imposed by this chapter are as follows:

5 (1) Motor fuel (except ethanol blends, E85 and M85 blends, and aviation gasoline)--\$.22
6 per gallon;

7 (2) Special fuel (except jet fuel and biodiesel blend)--\$.22 per gallon;

8 (3) Ethanol blends--\$.20 per gallon;

9 (4) Aviation gasoline--\$.06 per gallon;

10 (5) Jet fuel--\$.04 per gallon;

11 (6) E85 and M85--\$.10 per gallon;

12 (7) E85 and M85 used in aircraft--\$.04 per gallon;

13 (8) Liquid petroleum gas--\$.20 per gallon;

14 (9) Compressed natural gas--\$.10 per gallon;

15 (10) Biodiesel blend--\$.22 per gallon.

16 Section 3. Section 2 of this Act is effective on January 1, 2010.